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S O M E

General Considerations

CONCERNING THE

Alteration and Improvement

O F

Publick Revenues.

(Price Six Pence.)



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CONCERNING THE

ALTERATION

A N D

IMPROVEMENT

O F

PUBLICK REVENUES.

L O N D O N:

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S O M E
General Considerations
CONCERNING THE
Alteration and Improvement
O F
Publick Revenues.

TH E Popular Writers have been for several Weeks sounding the Alarm, and scattering Terrors about an *Excise* ; nay, a *General Excise*, said to be intended by the Administration. The simple Word *Excise* would not be frightful enough ; People have
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been long used both to the Sound and the Practice of it; nor have ever these Writers, as far as I remember, mentioned one Instance of Oppression committed by the Officers who collect it: But a *General Excise* is a Word big with Oppression and Affright, and therefore must be rung in the Ears of the People; that is, they are to be terrified several Weeks successively with a Chimera, with an Evil which can never befall them, as it can never be practised in this Nation.

An Excise upon Food and upon all Necessaries of Life, would indeed be heavy upon them, as it would raise the Price, and consequently lessen the Quantity of their daily Bread: a barbarous Project, never meant! 'tis therefore highly barbarous and wicked

wicked to suggest and warn against it, as a Thing resolved and concerted. This is pitiful Quackery below a Man of common Veracity. But it answers particular Ends, which are agreeable to angry Spirits, always very narrow and unjust. Impossibilities they are sure cannot happen ; and they, by boldly foretelling them, have the Honour and Fame of preventing them.

This is like the Veracity, fair Dealing and Importance of the *Romish* Friers, who first denounce terrible approaching Woes and Judgments, and then claim the Merit and Glory of averting them by their early Foresight and powerful Intercession. This Kind of false Prophecy has its Use, if not its certain

tain Reward, and cannot be presently detected ; but 'tis worthy only of Quacks and Friars ; and Fame acquired at the Expence of Truth, is but a miserable Acquisition. 'Tis like false Coin, scorned and rejected, and its Value annihilated, as soon as 'tis known.

Tobacco and Wines are the only Commodities which I believe have been thought of as proper to bear an Excise. They already pay a Duty by way of Customs, but would yeild infinitely more, were they subject to Excise. They bear even now a Duty by Law ; Where is the Harm, where the Terror of another Law to collect that Duty effectually ? And how does this affect the People, or any, but such as have Art and Knavery enough
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to evade the Law, and to put that Duty into their own Pockets? What fair Objection can there be to a Law, which is chiefly intended to support the Publick; that is, all Men, against the Frauds and Perjury of particular Men?

To the People it is of infinite Advantage, since it tends to lessen, and perhaps to abolish the Land-Tax; a Tax which falls heavily upon them, by heightning the Rents of Lands, and consequently of Bread and Drink, and other Food: So that what the Land pays, the People too pay: And as to Wine, the Price of it would not affect them though it were higher; and yet by this Law, even that Price would not be raised; besides that, it would prevent the

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selling of Poyson under the Name of Wine, as is now, and has been long done ; infomuch, that while they are paying for Wine, they drink none, but only a vile Mixture brewed of cheap, miserable, and pernicious Materials : Neither will Tobacco, when subject to Excise, be sold any dearer.

Where then is the Hardship ? no where that I know, except in the Mouths of these unfair and passionate Haranguers, who yet have not said one Word to the Purpose about this particular Excise, nor against it. They have declaimed and made long Quotations against all Taxes and Impositions in general, such as no Nation, however free, can ever be exempt from ;

from ; nay, must bear in order to preserve themselves free. They have inveigh'd against a *General Excise* ; no such Thing was or is intended, nor can ever be effected. Thus far therefore they have said nothing, no more than if they had been reasoning against a General Conflagration or Deluge.

Have they said, do they pretend to say, That Tobacco and Wines should pay no Duty ? No ; there is already a Law for it. Have they said, do they pretend to say, That it is an unreasonable Law ? No ; what then have they said ? They have said a great Deal without one Argument against Excises, and declared themselves against Excising Tobacco and Wines ; that is, against levying the Duty already

laid, and making a more effectual Law, instead of one well known not to be effectual.

This is the State of the Case ; and never did any Man, never did even these Haranguers, shed so many Words to so little Purpose, otherwise than that of raising a false Alarm ; and how candid and moral this is, how worthy Men of Veracity and Honour, I leave them, nay, leave the People to judge. There has been a Design talked of, not about laying a new or unreasonable Tax, but about gathering an old and necessary Tax, and thereby relieving the Land, that is, the Nation, from another Tax which has lain long and grievously upon them. What can be more just and human ? Were this Design but as fairly understood

derstood and represented Abroad, as it is conceived and meant by those who projected it ; it would from every impartial Man in *Britain* procure them Thanks instead of Clamour. But People are blinded by Noise, Declamation, and Inventions.

What Harm is in the Word *Excise*, which so much Pains are taken to render odious and terrible ? *Excise*, when more advantageous and less grievous than the Customs, is a desirable Thing. Customs, when heavier and less effectual than *Excises*, are mischievous and detestable Things. Here is the plain Point and Distinction, and by it let the Affair in Hand be tried. Is it not reasonable, that when the Way of Customs fail, and that of *Excise*

cise does not, the latter should be preferred ?

To argue against Taxes and Impositions in general, is like arguing against Casualties, Diseases, and Pain, which are the Concomitants of human Life, inseparable from the Lot of Nature, and indeed Part of that Lot. Whilst there are Men and Evil in the World, there must be Laws and Taxes. For Laws too are often Grievances, and always a Restraint upon the natural Freedom of Man. In this View, an Invective against Laws, as they abridge the great Privilege of Liberty, and are attended with Whips and Halters, Gibbets and Dungeons, and other Marks and Instruments of Bondage, might prove a very popular Action, and procure
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Combinations against the Increase of Laws, as what greatly affects the Freedom of the Subject, and even his Life; though he offend against them through Mistake, or by the Negligence of his Servants. We see that to complain heavily of the inevitable Misfortunes of the World, to rail severely at them, and to harangue copiously about them, becomes an acceptable and pleasing Office to many; we see how it warms and rouses them, and sets them sometimes upon seeking Remedies against Maladies that are incurable.

If Government, if human Society could subsist without any Pressure upon the Subject, without Contribution or Payment, it would be unjust and cruel to make any
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Demand at all upon him. But as this is utterly impossible, as there must be Impositions, and all must pay for the Support of all, human Wisdom and Compassion can do no more than to contrive that such Impositions be laid with all possible Ease and Equality.

Taxes are therefore the Consequences of Government, of every Government, and Tax-Gatherers the Consequences of Taxes. Doubtless both are inconvenient, but both are necessary, and will always be necessary as long as Government subsists.

Now where can a Tax be more reasonably laid, than upon Commodities not necessary to human Life, but only used through Custom and Luxury ? If Particulars
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cannot pay for such, why do they use such ? If they will have them, 'tis plain they can pay for them. All reasonable Men agree, that Taxes upon Luxury are the most just Taxes ; and if such Taxes be justly laid, is it not equally just, that they should be carefully and equally collected ? Why should some pay the whole, others only a Part, others Nothing, and the greatest Offenders be the greatest Gainers, and the most spared ? Why should a necessary Tax be in a great Measure lost to the Publick, and only serve to enrich a few fraudulent and guilty Men ? Why should not Provision be made against publick Frauds and false Oaths ?

Nor is it to be wondered at, that they who practise or gain by such
C Frauds,

Frauds, are against removing them. Men love themselves better than they do the Publick, love unjust Gain rather than none. But it is very wonderful, at least very unreasonable, that such as get nothing by defrauding the Publick, should yet join in the Clamour of such as do. It may be natural for a Grocer or a Tobacconist who may have come by his Tea or Tobacco without paying Duty, yet sells at as high a Price as if he had, to be angry at a Method which will oblige him to pay it ; but why should his Neighbour who is a Woollen-dra-per, and other Tradefmen not bound to pay any such Duty, be angry too ? It cannot hurt them that he is forced to be honest.

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The Way taken by the angry and interested to alarm and incense others, is very base and indeed absurd. But as the many cannot or will not distinguish between Truth and Assertion, between the probable and improbable, or between the improbable and the impossible, they are eternally liable to be deceived and enraged by such as affirm without Scruple, whenever they can convince without Proof. To prevent therefore a particular Excise upon one or two Foreign Commodities of Luxury, which are already, and have always been taxed, but never produced a Tax half equal to the Duty laid ; these Men have rung the Changes upon a General Excise, an Excise upon daily Bread, and every Thing necessary

cessary to the Subsistence of Life, till these two Excises are become confounded in the Minds of the People, or rather none but the General Excise is dreaded and mentioned. This indeed would be a Monster frightful enough, a *Hydra* with Heads and Teeth sufficient to destroy the Nation. But if there be Nothing in all this but downright Invention and bold Falshood, Is it not monstrous Iniquity to broach it ? Is it not more monstrous to spread and publish it ? Is it not most monstrous to repeat and urge it ?

Is this their Zeal and Friendship to their Fellow-Subjects, to be continually disturbing them and frightening them with Scare-crows, with
false

false Terrors, and false Prophecy ? Is this Patriotism, to labour to prevent so notable a Benefit to the Publick, as that of lessening or removing one of the most grievous Impositions that ever it bore, (I mean that upon Land) and this by laying no new Tax at all, but only by contriving an effectual Method of raising that already laid ? What is Calumny, what is Enmity to the State, if this be not, cruelly to accuse innocent Men, violently to oppose publick Good ? As the Crime they charge would be very heinous, were it true ; their Guilt of charging it when 'tis false, is equally great and heinous. Will they say, that it was intended, but they defeated it ? This is a Defence that may be urged by
every

every false Accuser in the World, and no Man, be he ever so virtuous, ever so unspotted, can at this Rate ever escape the Imputation of the worst Purposes and Counsels, whenever any Slanderer is found sufficiently hardened and malicious to accuse him of such.

After all this Clamour, all this heavy Charge of terrible Designs, which all end in a new Method of collecting an old Duty ; or, in other Words, in the Room of an insufficient Law making one more sufficient : What are the mighty Objections against Excising two Commodities, instead of continuing them subjected to Customs ? It is no more than a Design of raising a much greater Sum out of the same Tax, without raising that

that Tax higher. It is only improving the Publick Revenue, and doing Justice to the Publick, without any Hardship upon Particulars. It is a Provision against Frauds and Perjury ; an old Imposition absolutely necessary, and therefore never complained of, but hitherto always unequally and partially paid, now to be continued upon a better and equal Foot, so as that all who deal in such Commodities, shall pay in Proportion to the Quantity of their Dealings and Gains ; and that none shall make great Gains, as they have hitherto done, without contributing their due Proportion to the Tax.

What can be plainer or juster,
or more reconcilable to common
Sense

Sense and common Equity ? Whence therefore all this Tumult, these Pannick Fears, and these Combinations ? Are they not all caused by the Corruption of some, by the Folly of more, and by the Arts and bold Falshoods and Misrepresentations of others ? They who gain by cheating the Publick, would cheat it still, and account it high Injustice to be forced to be just. Such also who find their own Passions gratified by rousing the Passions of the People, are not over strict or conscientious in the Informations and Warnings which they are daily dealing out to them ; and having represented Excise, every Sort of Excise, as terrible and odious, possess them

next

next with a frightful Notion, that this same odious Excise, this Engine of Misery, this Introduction and Bond of Slavery, is just becoming Universal. The deluded People, who believe all that these their Teachers tell them, the more for being shocking, and not the less for being improbable, swallow all this implicitly, fancy that their Bread and Meat are already Excised, and therefore the Price greatly raised, see Famine and Excisemen staring them in the Face, and run mad with imaginary Oppression and Danger. Do they find it kind in these their Friends, thus to mislead and affright them ?

I would ask any Man, who is not infatuated with Words, and

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Noise,

Noise, and Fury, whether the Nation ought to pay a Million, or half a Million Yearly by a Land Tax, rather than suffer an Addition to the Officers of Excise? What can be more glaring, when it is put in this Light? Yet this is the Light it ought to be put in.

Oh! but these Officers will be at Liberty to enter Peoples Houses! Yes, such Houses as deal in such Commodities, and such Parts only of those Houses as are assigned for such Goods; all the other Rooms of such Houses being as inaccessible to the Officers of Excise, as the House of any private Person who does not deal in Excised Commodities. The Houses concerning which the present alarm is raised,
are

are publick Houfes, publick Shops, and publick Warehoufes for publick Dealings, where People are hourly entring ; and why not an Excifeman, if he do no more than his Duty ; and if he do, the Law has provided a Remedy. Let thefe Complainers own the Truth, that they would gladly fell taxed Commodities as dear as if they had paid the Tax, without having paid the Tax : If they act fairly and conceal nothing, the Officer cannot in the leaft hurt them. I know no Duty that harms the Shopkeeper and Retailer, who always raifes it upon the Buyer and Con- fumer. It is therefore no fmall Confidence in Shopkeepers to complain of any Taxes, much more to rail at an Excife ; fince by doing fo

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they in a Manner confess they would pay no Duty, and yet make their Customers pay it.

I am always very glad to see such Men, and all Men thrive, but it is not grateful nor just to thrive and complain ; nay, to complain without a Grievance.

Much more Cause of Complaint has the poor Land Owner, and is subject to a heavier Evil than the Inspection of an Officer, since he is liable to have the Stock upon his Estate seized, if from being already impoverished, and utterly exhausted by Taxes, he can pay them no longer.

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This may suffice in general, in Answer to general Suggestions: When we see further what is intended by the Administration with respect to any particular Excise, it will then be Time enough to take it into a more particular Consideration.

F I N I S.



1. The first part of the document is a list of names and addresses, which are arranged in two columns. The names are written in a cursive script, and the addresses are written in a more formal, printed style. The list includes names such as "John Smith", "Mary Jones", and "Robert Brown", along with their respective addresses in various cities and states.

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